

CT-75 Package

This package contains the following:

- CT-75 Virginia Communications Taxes Return
- CT-75V Virginia Communications Taxes Voucher
- CT-75A Virginia Communications Taxes Return Worksheet
- CT-75B Virginia Cable Franchise Fee Schedule

After you have completed the forms, mail them with your payment to:

**VIRGINIA DEPARTMENT OF TAXATION
COMMUNICATIONS TAXES
PO BOX 26544
RICHMOND VA 23261-6544**

The return must be filed, even if no tax is due.

DO NOT send the Worksheet (CT-75A) - maintain it as part of your records.

Communications Taxes Instructions

What’s Enclosed

Enclosed are the preprinted return Form CT-75, voucher CT-75V, Schedule CT-75A and Schedule CT-75B for your Virginia Communications Taxes Return and payment.

General

Effective January 1, 2007, the new Virginia Communications Taxes, which include the Communications Sales and Use Tax, the E-911 tax on landline telephone service and the state Public Rights-of-Way Use Fee on cable television service replace most of the state and local taxes and fees imposed on communications services such as landline and wireless telephone and cable television.

Service providers are required to collect the new taxes and fees from their customers as line items on their bills and remit amounts collected to the Department of Taxation (TAX) on a monthly basis.

Communications Sales and Use Tax - Effective January 1, 2007, the Communications Sales and Use Tax (“Communications Sales Tax”) is imposed on the sales price of communications services at the rate of 5%. A communications service is any electronic transmission of voice, data, audio, video or other information by or through any electronic, radio, satellite, cable, optical, microwave or other medium or method regardless of the protocol used for the transmission or conveyance.

E-911 Tax On Landline Telephone Service - Effective January 1, 2007, the new state E-911 Tax on landline telephone service (“Landline E-911 Tax”) replaces the local E-911 taxes on landline telephone service. The Landline E-911 tax applies only to end users of landline telephone service and is imposed at the rate of \$0.75 per access line. Wireless telephone service will continue to be subject to the state E-911 tax on wireless telephone service.

Public Rights-Of-Way Use Fee - Effective January 1, 2007, cable television service is subject to the state Public Rights-of-Way Use Fee. The new state Public Rights-of-Way Use Fee imposed on cable television service (“Cable Rights-of-Way Use Fee”) is calculated annually by the Department of Transportation on a per subscriber basis. New rates are effective July 1, 2007. See the chart below for use fee rates.

Public Right-of-Way Use Fee Rates

Period	Rate
1/1/07 - 6/30/07	\$.64
7/1/07 - 6/30/08	\$.67

Cable Franchise Fees - Effective January 1, 2007, cable television providers are required to report by locality any cable television franchise fees accruing during the month on Schedule CT-75B. No separate payment to TAX or to the localities is required for these fees beginning January 1, 2007.

Enter the total from Schedule CT-75B onto the top of Form CT-75. **Do NOT include in Line 21 total.** The Schedule CT-75B is informational for TAX only.

Filing Procedure

After you have completed the return, voucher and schedule, mail them with your payment to the address above.

Mail your return, voucher, schedule and payment as soon as possible after the close of the reporting period but not later than the 20th day of the following month.

A return must be filed for each monthly reporting period even if no tax is due.

Payments returned by the bank will be subject to a returned payment fee in addition to any other penalties that may be incurred.

Change of Ownership, Change of Address or Out-of-Business

If there has been a change of ownership, do not use the return with the name and account number of the former owner. Send a new return with notice of change to the **Virginia Department of Taxation, P.O. Box 1114, Richmond, Virginia 23218-1114**. A blank Form CT-75 can be obtained from the TAX website or by calling the TAX Forms Request Unit at (804) 440-2541.

Note that every new owner or organization **must** file a **new** Business Registration Application, Form R-1. The Form R-1 can be obtained from the TAX website or by calling the TAX Forms Request Unit at (804) 440-2541.

If you change your business mailing address or discontinue your business, either send a completed Form R-3, Registration Change Request, or a letter to the **Virginia Department of Taxation, P.O. Box 1114, Richmond, Virginia 23218-1114**. The Form R-3 can be obtained from TAX’s website or by calling TAX’s Forms Request Unit at (804) 440-2541.

Any provider who sells its business or quits the business shall make a final return and payment within 15 days after the date of selling or quitting the business. The provider’s successors or assigns, if any, shall withhold a sufficient amount of the purchase money to cover taxes, penalties and interest due and unpaid until the former owner produces a receipt from TAX showing that all taxes, penalties and interest have been paid or a certificate stating that no taxes, penalties or interest are due.

Forms and instructions are available for download from our website **www.tax.virginia.gov**
or
by calling **(804) 440-2541**.



Name	
Address	Account Number
Address	Period
City, State, ZIP	Due Date

 <div>Virginia Cable Franchise Fees Accrued (Enter the total from Form CT-75B.) Informational only. Do NOT include in Line 21 total.</div>		

1 **Communications Sales Tax**

Service	Column A Gross Sales	Column B Personal Use	Column C Tot. of Col. A and Col. B
a. Landline Telephone (including VoIP and Bundled)	1a		
b. Wireless Telephone	1b		
c. Cable Television	1c		
d. Satellite Television	1d		
e. Satellite Radio	1e		
f. Other (long distance carriers, paging, other services)	1f		
2 Total Gross Communications Sales (Total of Col. C of Lines 1a through 1f.)			2
3 Total Exempt Communications Sales and Other Deductions			3
4 Total Taxable Communications Sales (Line 2 minus Line 3.)			4
5 Communications Sales Tax - 5% (Multiply Line 4 by .05.)			5
6 Reserved for Future Use			6 0.00
7 Net Communications Sales Tax Due (Line 5 minus Line 6.)			7
8 Communications Sales Tax Penalty for Late Filing (See worksheet.)			8
9 Communications Sales Tax Interest for Late Filing (See worksheet.)			9
10 Total Communications Sales Tax Amount Due (Add Lines 7 through 9.)			10
11 Landline E-911 Tax (\$.75 Per Access Line)			11
12 Landline E-911 Provider's Discount - 3% (Multiply Line 11 by .03.)			12
13 Landline Net E-911 Tax Due (Line 11 minus Line 12.)			13
14 Landline E-911 Penalty for Late Filing (See worksheet.)			14
15 Landline E-911 Interest for Late Filing (See worksheet.)			15
16 Total Landline E-911 Tax Amount Due (Add Lines 13 through 15.)			16
17 Cable Rights-of-Way Use Fee (See instructions for rates.)			17
18 Cable Rights-of-Way Penalty for Late Filing (See worksheet.)			18
19 Cable Rights-of-Way Interest for Late Filing (See worksheet.)			19
20 Total Cable Rights-of-Way Use Fee Amount Due (Add Lines 17 through 19.)			20
21 Total Due (Add Lines 10, 16 and 20.) (Also, enter this amount on the voucher below.)			21

Payment Method (Check One): ☐ **Electronic Funds Transfer** ☐ **Check Enclosed** (If paying by check, enter the amount on Line 21 on the Voucher Form CT-75V and enclose this voucher and your check with your return.)

Declaration and Signature
I declare that this return (including accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is true, correct and complete. If prepared by a person other than taxpayer, their declaration is based on all information of which they have any knowledge.

Taxpayer's Signature		Date	Phone Number
Signature of Preparer	Individual or Firm of Tax Preparer	Date	Preparer's Phone Number

Form CT-75V

Virginia Communications Taxes Voucher

(Doc ID 275)

Period	Due Date
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000000000000000000 2758888 000000

Account Number
Name
Address
Address
City, State, ZIP

Preparation of Voucher (CT-75V)

- If paying by check, enter the total amount due from Line 21 on the Voucher, Form CT-75V, and enclose this voucher and your check with your return.
- If you are paying by EFT or the amount of tax due is equal to zero, detach this voucher at the dotted line. **Do NOT** send this voucher to Tax.

Total Amount Due
(Line 21 of above return.)

Form CT-75A

Virginia Communications Taxes Return Worksheet

- **Worksheet is for your records only.**
- **Do NOT mail.**
- Read instructions before preparing this worksheet.
- Transfer amounts from lines indicated by the arrows to the corresponding line number on Form CT-75, Virginia Communications Taxes Return.
- For assistance, call (804) 367-8037.

	Column A	Column B	Column C	
	Gross Sales	Personal Use	Total of Col. A and Col. B	
1 Communications Sales Tax				
a Landline Telephone Service (including VoIP and Bundled) 1a				◀
b Wireless Telephone Service 1b				◀
c Cable Television Service 1c				◀
d Satellite Television Service 1d				◀
e Satellite Radio Service 1e				◀
f Other Communications Services (long distance carriers, paging, other services) 1f				◀
2 Total Gross Communications Sales (Total of Col. C of Lines 1a through 1f.) 2				◀
3 Total Exempt Communications Sales and Other Deductions For further information regarding exempt communication sales and deductions, you may review the Communications Taxes Guidelines and Rules at www.tax.virginia.gov . 3				◀
4 Total Taxable Communications Sales (Line 2 minus Line 3.) 4				◀
5 Communications Sales Tax - 5% (Multiply Line 4 by .05.) 5				◀
6 Reserved for Future Use 6			0.00	
7 Net Communications Sales Tax Due (Line 5 minus Line 6.) 7				◀
8 Communications Sales Tax Penalty for Late Filing The late filing penalty is 6% of the tax due on Line 7 for each month or part of a month the return is filed late. The minimum late filing penalty is \$10.00, even if there is no tax due, and the maximum is 30% of the tax due. Additional penalties may apply if the tax due is not paid at the time of filing. 8				◀
9 Communications Sales Tax Interest for Late Filing For late filing and payment, interest is assessed on Line 7 at the rate established in Section 6621 of the Internal Revenue Code of 1954, as amended, plus 2%. 9				◀
10 Total Communications Sales Tax Amount Due (Add Lines 7 through 9.) 10				◀
11 Landline E-911 Tax (\$.75 Per Access Line) 11				◀
12 Landline E-911 Provider's Discount - 3% (Multiply Line 11 by .03.) 12				◀
13 Landline E-911 Tax Due (Line 11 minus Line 12.) 13				◀
14 Landline E-911 Penalty for Late Filing For late filing and payment, a penalty of 5% of the tax due. 14				◀
15 Landline E-911 Interest for Late Filing For late filing and payment, interest is assessed on Line 13 at the rate established in Section 6621 of the Internal Revenue Code of 1954, as amended, plus 2%. 15				◀
16 Total Landline E-911 Tax Amount Due (Add Lines 13 thru 15.) 16				◀
17 Cable Rights-of-Way Use Fee (See instructions for rates.) 17				◀
18 Cable Rights-of-Way Penalty for Late Filing For late filing and payment, a penalty of 5% of the tax due. 18				◀
19 Cable Rights-of-Way Interest for Late Filing For late filing and payment, interest is assessed on Line 17 at the rate established in Section 6621 of the Internal Revenue Code of 1954, as amended, plus 2%. 19				◀
20 Total Cable Rights-of-Way Use Fee Amount Due (Add Lines 17 through 19.) 20				◀
21 Total Due (Add Lines 10, 16 and 20.) 21				◀

DO NOT MAIL

Form CT-75B Virginia Cable Franchise Fee Schedule



Name	
Address	Account Number
Address	Period
City, State, ZIP	Due Date

Locality Name & Code		Franchise Fee	Locality Name & Code		Franchise Fee	Locality Name & Code		Franchise Fee
COUNTIES			COUNTIES			CITIES		
Accomack	51001		Mathews	51115		Harrisonburg	51660	
Albemarle	51003		Mecklenburg	51117		Hopewell	51670	
Alleghany	51005		Middlesex	51119		Lexington	51678	
Amelia	51007		Montgomery	51121		Lynchburg	51680	
Amherst	51009		Nelson	51125		Manassas	51683	
Appomattox	51011		New Kent	51127		Manassas Park	51685	
Arlington	51013		Northampton	51131		Martinsville	51690	
Augusta	51015		Northumberland	51133		Newport News	51700	
Bath	51017		Nottoway	51135		Norfolk	51710	
Bedford (County)	51019		Orange	51137		Norton	51720	
Bland	51021		Page	51139		Petersburg	51730	
Botetourt	51023		Patrick	51141		Poquoson	51735	
Brunswick	51025		Pittsylvania	51143		Portsmouth	51740	
Buchanan	51027		Powhatan	51145		Radford	51750	
Buckingham	51029		Prince Edward	51147		Richmond (City)	51760	
Campbell	51031		Prince George	51149		Roanoke (City)	51770	
Caroline	51033		Prince William	51153		Salem	51775	
Carroll	51035		Pulaski	51155		Staunton	51790	
Charles City	51036		Rappahannock	51157		Suffolk	51800	
Charlotte	51037		Richmond (County)	51159		Virginia Beach	51810	
Chesterfield	51041		Roanoke (County)	51161		Waynesboro	51820	
Clarke	51043		Rockbridge	51163		Williamsburg	51830	
Craig	51045		Rockingham	51165		Winchester	51840	
Culpeper	51047		Russell	51167		TOWNS		
Cumberland	51049		Scott	51169		Abingdon	51300	
Dickenson	51051		Shenandoah	51171		Accomac	51301	
Dinwiddie	51053		Smyth	51173		Alberta	51302	
Essex	51057		Southampton	51175		Altavista	51303	
Fairfax (County)	51059		Spotsylvania	51177		Amherst	51304	
Fauquier	51061		Stafford	51179		Appalachia	51305	
Floyd	51063		Surry	51181		Appomattox	51306	
Fluvanna	51065		Sussex	51183		Ashland	51307	
Franklin (County)	51067		Tazewell	51185		Belle Haven	51308	
Frederick	51069		Warren	51187		Berryville	51309	
Giles	51071		Washington	51191		Big Stone Gap	51310	
Gloucester	51073		Westmoreland	51193		Blacksburg	51311	
Goochland	51075		Wise	51195		Blackstone	51312	
Grayson	51077		Wythe	51197		Bloxom	51313	
Greene	51079		York	51199		Bluefield	51314	
Greensville	51081		CITIES			Boones Mill	51315	
Halifax	51083		Alexandria	51510		Bowling Green	51316	
Hanover	51085		Bedford (City)	51515		Boyce	51317	
Henrico	51087		Bristol	51520		Boydton	51318	
Henry	51089		Buena Vista	51530		Boykins	51319	
Highland	51091		Charlottesville	51540		Branchville	51320	
Isle Of Wight	51093		Chesapeake	51550		Bridgewater	51321	
James City	51095		Colonial Heights	51570		Broadnax	51323	
King George	51099		Covington	51580		Broadway	51322	
King And Queen	51097		Danville	51590		Brookneal	51324	
King William	51101		Emporia	51595		Buchanan	51325	
Lancaster	51103		Fairfax (City)	51600		Burkeville	51326	
Lee	51105		Falls Church	51610		Cape Charles	51327	
Loudoun	51107		Franklin (City)	51620		Capron	51328	
Louisa	51109		Fredericksburg	51630		Cedar Bluff	51329	
Lunenburg	51111		Galax	51640		Charlotte Ct. House	51330	
Madison	51113		Hampton	51650		Chase City	51331	
Total of Column 1			Total of Column 2			Total of Column 3		

Form CT-75B Virginia Cable Franchise Fee Schedule



Name	
Address	Account Number
Address	Period
City, State, ZIP	Due Date

Locality Name & Code		Franchise Fee	Locality Name & Code		Franchise Fee	Locality Name & Code		Franchise Fee
TOWNS			TOWNS			TOWNS		
Chatham	51332		Hillsboro	51385		Purcellville	51438	
Cheriton	51333		Hillsville	51386		Quantico	51439	
Chilhowie	51334		Honaker	51387		Remington	51440	
Chincoteague	51335		Hurt	51388		Rich Creek	51441	
Christiansburg	51336		Independence	51389		Richlands	51442	
Claremont	51337		Iron Gate	51390		Ridgeway	51443	
Clarksville	51338		Irvington	51391		Rocky Mount	51444	
Cleveland	51339		Ivor	51392		Round Hill	51445	
Clifton	51340		Jarratt	51393		Rural Retreat	51446	
Clifton Forge	51493		Jonesville	51394		Saint Charles	51447	
Clinchco	51490		Keller	51395		Saint Paul	51448	
Clinchport	51341		Kenbridge	51396		Saltville	51449	
Clintwood	51342		Keysville	51397		Saxis	51450	
Coeburn	51344		Kilmarnock	51398		Scottsburg	51451	
Colonial Beach	51345		La Crosse	51399		Scottsville	51452	
Columbia	51346		Lawrenceville	51400		Shenandoah	51453	
Courtland	51347		Lebanon	51401		Smithfield	51454	
Craigsville	51348		Leesburg	51402		South Boston	51492	
Crewe	51349		Louisa	51403		South Hill	51455	
Culpeper	51350		Lovettsville	51404		Stanardsville	51456	
Damascus	51351		Luray	51405		Stanley	51457	
Dayton	51352		Madison	51406		Stephens City	51458	
Dendron	51353		Marion	51407		Stony Creek	51459	
Dillwyn	51354		McKenney	51408		Strasburg	51460	
Drakes Branch	51355		Melfa	51409		Stuart	51461	
Dublin	51357		Middleburg	51410		Surry	51462	
Duffield	51358		Middletown	51411		Tangier	51463	
Dumfries	51359		Mineral	51412		Tappahannock	51464	
Dungannon	51360		Monterey	51413		Tazewell	51465	
Eastville	51361		Montross	51414		The Plains	51466	
Edinburg	51362		Mount Crawford	51415		Timberville	51467	
Elkton	51363		Mount Jackson	51416		Toms Brook	51468	
Exmore	51364		Narrows	51417		Troutdale	51469	
Farmville	51365		Nassawadox	51418		Troutville	51470	
Fincastle	51366		New Castle	51419		Urbanna	51471	
Floyd	51367		New Market	51420		Victoria	51472	
Fries	51368		Newsoms	51421		Vienna	51473	
Front Royal	51369		Nickelsville	51422		Vinton	51474	
Gate City	51370		Occoquan	51423		Virgilina	51475	
Glade Spring	51371		Onancock	51424		Wachapreague	51476	
Glasgow	51372		Onley	51425		Wakefield	51477	
Glen Lyn	51373		Orange	51426		Warrenton	51478	
Gordonsville	51374		Painter	51427		Warsaw	51479	
Goshen	51375		Pamplin City	51428		Washington	51480	
Gretna	51376		Parksley	51429		Waverly	51481	
Grottoes	51377		Pearisburg	51430		Weber City	51482	
Grundy	51378		Pembroke	51431		West Point	51483	
Halifax	51379		Pennington Gap	51432		White Stone	51484	
Hallwood	51380		Phenix	51433		Windsor	51485	
Hamilton	51381		Pocahontas	51434		Wise	51486	
Haymarket	51382		Port Royal	51435		Woodstock	51487	
Haysi	51383		Pound	51436		Wytheville	51488	
Herndon	51384		Pulaski	51437		Total of Column 6		
Total of Column 4			Total of Column 5					

Total Cable Franchise Fees
(The total of Columns 1 thru 6.)
Enter this amount on CT-75.

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